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MITCHELL H. KIZNER

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PLEASE RESPOND TO CHERRY HILL

June 15, 2012

Via Overnight & Electronic Mail

Joyce A. Howell, Esq. Senior Assistant Regional Counsel U.S. EPA Office of Regional Counsel 1650 Arch Street Philadelphia, PA. 19103-2029

> Re: Spray Products Corporation. EPA ID No. PAD042716084 Show Cause Letter

Dear Ms. Howell:

As you requested during our meeting on June 7th, I am submitting this letter and accompanying documents in order to provide you with additional information concerning the approximately 50 drums of material that were located next to the tank farm close to the production area referred to on page 3 of the EPA inspection report dated August 4, 2011. Based upon what you and Mr. Forostiak told my client and me at that meeting, it is now our understanding that contrary to the specific allegations contained in the Show Cause letter dated May 10, 2012, the proposed penalty of \$241,015 relates not to an alleged failure to make hazardous waste determinations concerning the 39 drums of material that were located in a 90 day storage area used for hazardous wastes, but instead involves the approximately 50 drums located in the tank farm.

My client has consistently explained, from the time of the inspection forward, that the 50 drums of material now under discussion were brought to the Plymouth Meeting location not as waste, but as raw materials. I am enclosing as Exhibit A bills of lading showing the transport of these drums from my client's former Upland Facility to Plymouth Meeting. The marking on the bills of lading identify the nature of the material in question and in no way describe them as wastes. These materials were specialty chemicals intended to be used in Spray Product's production process. Twenty four of the drums were actually used for that purpose.

As stated by Guy Jordan, the Plant Engineer, in his second undated letter to Steven Forostiak, it was determined during and after the August 4, 2011 inspection that some of the

Joyce A. Howell, Esq., Senior Assistant Regional Counsel U.S. EPA Office of Regional Counsel June 15, 2012
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drums that had come from the Upland Facility were contaminated and could not be used. This material was then promptly placed into my client's waste stream. Before that, it was intended to be used in the production process.

While it was said at our meeting that the drums were in poor condition, a close review of the inspection report shows that the overwhelming number of the drums in this area was not found to be in such a condition. Only two of the drums were described as having punctures and "a few" were described as bulging. No discharge of this material from the drums was observed. The condition of these 50 drums was not indicative of an owner regarding them as waste rather than raw materials for production.

Due to the fact that Mr. Jordan, in his first undated letter to Mr. Forostiak, set forth with specificity in section 1A the character of the material in the 24 drums that were able to be used as raw ingredients, Spray Products was able to locate all but two of the items in its inventory records. A copy of these records as of July 31, 2011, immediately before the August 2011 inspection, is enclosed as Exhibit B. The two items of raw material that could not be found in inventory records were completed batch mixes where my client was unable to complete the production runs. Typically, this material is held for the next run and is not returned to inventory in my client's system because it does not have an item number to represent the completed mix.

The remaining drums in this area-- those that were later determined to be waste because of contamination, were also part of Spray Product's inventory and are reflected in its inventory records. However, because my client has no detailed description at this time of what was located in those drums, (the letter just refers to these 26 drums as "hazardous waste and labeled under Waste Code D001") it cannot tie them to any particular inventory record at this time.

Finally, with respect to the handwritten note from my client that you provided me with this week, I am told that that this is an internal note describing good product. It is not an inventory record and involves more than the drums that are the subject to this letter.

After you review this letter, let me know if there is any additional information that you believe would be helpful to you in this matter.

Very truly yours,

FLASTER/GREENBERG P.C.

Mitchell H. Kizner

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EXHIBIT A

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		Page 1 of 2	-	Shipper, Per	A TOP	<u> </u>	Compression of the Compression o	Agent, Per	COROAL SPONIA VICINIS		

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alle de de la compansa de la compans	di.	named materials are propar	ly classified described, packaged, marked and labeled at Shipper, Pe + DANKK WITH "X" TO DESIGNA	d are in piocer condition for		Agent, Per	

RAIGHT BILL OF LADING - SHORT FORM - ORIGINAL - NOT NEGOTIABLE

SHIPPER'S NO.

RAIGHT	BILL C	F LADING - SE	ORT FORM	- ORIGINAL - NO	T NEGOTIABLE				SHIPPER'S NO.
ME OF CARE		LAKESI	Ø		CARRIER'S NO.		DATE 2/23	109	005253
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EACH	National designation of the latest services.	CNb							STREET,
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RAIGHT	BILL	OF LADING SHORT FORM - ORIGINAL - NOT NEGOTIABLE		Maria Carlo Ca	SHIPPER'S NO.
ME OF CARE		CARRIER'S NO.	DATE 300		008749
IVED, subject to toperty describ wistood through her carrier on the property, that early lithis is a religious per hereby certification.	o the cla ad below out this c a coute t very ser I or a ratifies that by the	isifications and layfully filed tariffs in effect on the date of issue of this Bill of Lading, In apparent good order, except as noted (contents and condition of contents of packages unknown), marks ontract as meaning any person or corporation in possession of the property under the contract) agrees to call or said destination. It is mutually serged as to each carrier of all or eny of said property over all or any portly ince to be performed hereunder, shall be subject to all the terms and conditions of the Uniform Domestic S variet shipment, or [2] in the suplicable motor carrier classification or tariff if this is a motor carrier shipment has Is an inflat with all the terms and conditions of the said bill of lading, sat forth in the classification or tariff thipper and accepted for himself and his easigns.	ed, consigned, and destined as arry to its usual place of deliver on of said route to destination, straight Bill of Lading set forth i at. Iff which governs the transport	nd cated below at said destina and as to each p 1) in Uniform F ation of this shi	which se'd carrier (the word carrier by tion, if on its route, otherwise to delive party at any time interested in all or an reight Classifications in effect on the comment, and the said terms and conditi
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-		4 Pallets (Woot EL54331)			
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to cert fy that		a named materiats are properly classified, described, packaged, anarked any labeled, and are in proper condition of Shipper, Per A MARK WATA "X" TO DESIGNATE HAZARDALIS MA		app Icable regula	DECAL PECALONS

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ed by the interes	ate Comm	no; not a part of bill of 'a Hing series Consmission.	Set Bres greet	Freight charge PREPAID unle marked collec	# charges at a Collect
to certify that	the shove		or transpostation, according to the	e applicable regulation	n's of the Department of Transportation
		Shipper, Per Charle		ngenii, ref	

IAIGHT E	BILL OF	F LADING - SHORT FORM - ORIGINAL - NOT N	JEGOTIABLE			SHIPPER	'S NO.
E OF CARRI	ER	LANSDALE	CARRIER'S NO.	DATE 7/31/200	19	012585	
VED, subject to operty describe slood throught er carrier on the roperty, that er f, it this is a rail er fiere by cert!	o the classifed below, in out this con- a route to severy service or a rail-ow les that he by the shir	(Ications and lawfully filed teriffs in effect on the date of issue of this Bill of Ladi in apparent good order, except as noted (contents and condition of contents of putract as meaning any person or corporation in possession of the property under tall destination. It is mutually agreed as to each carrier of all or any of said provides to be performed hereunder, shall be subject to all the terms and conditions of ater alignment, or (2) in the applicable motor carrier classification or teriff if this is familiar vide all the terms and conditions of the said bill of lighing, set forth in poper and accepted for himself and his assigns.	ng, ackages unknown), marked, the contract) agrees to carr erty over all or any portion i the Un form Domestic Str s a motor carrier allpment, n the classification or tariff	1		which said tion, if on its arty at any i reight Class preent, and	carrier (the word carrier be route, otherwise to de ive time interested in all or any fications in effect on the d the se'd terms and condition
)M: PPER RIGIN)	SP1	RAY PRODUCTS 23 CONSHOHOCKEN ROAD YMOUTH MEETING PA 19462 EXERGENCY RESPONSE PHONE NO	TO: CONSIGNEE STREET	ORB 2 RACE SI UPLAND PA	REET 19015	Z!	
VERING SIER		ROUTE		I AMELIAN	VEHICLE NUMBER	т-г-	CHARCEC
NO. ACKAGES	нт	KIND OF PACKAGE, DESCRIPTION OF ARTICLI SPECIAL MARKS AND EXCEPTIONS	ES ,	*WEIGHT (SUBJECT TO CORR.)	OR RATE	✓ (FO	CHARGES OR CARRIER USE DNL'
.		HNXQEXX UN1263, paint, 3, PGII FLAMMABLE LIQUID 1:PALEET AEROSOL COMPONENTS		770 1,000	55 = 55		
		Same wis 13019				10 200 001 00 000 000 000 000 000 000 00	HE STATE OF THE PROPERTY OF TH
T C.O.D. TO	*	`			C.O.D. FEE	eld	
			C.O.D. Anits		Colle	et \$	
	s that the	two ports by a carrier by bill of lading shall steel cologist. 100°E: Where the rate it depends it on value, shippers are required to state specifically in writing the agreed of declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding	delivered to the consignor shall	nditions, if this ah pment is to be 26 without recourse on the all sign the following statement delivery of this ship ment without her lawful charges.	TOTAL CHARGES		
ad by the interst	ate Commen	; not a part of bill of feding te Commission.	<u> </u>	nga (an	Freight cha PREPAID un marked col	nless lect.	Check box if charges are Collec
s to cert by that	*	Shipper, Per and should be controlled to the controlled below and should be controlled be controlled by the controlled b	Gral)	Still 7	(30/0°C)	<u> </u>	*

TRAIGHT BILL OF LADING - SHORT FORM - ORIGINAL - NOT I	The second section of the second second section is the second second second second second second second second			SHIPPER'S NO.	<u></u>
AME OF CARRIER LANS DAUZ	CARRÆR'S NO.	DATE SI	309	012641	
CF IVED, subject to the elsseifications and lewfully filed tariffe in effect on the date of leave of this BiR of Lad or property described be ow. In apparent good order, except as noted (contents and condition of contents of professional property and contents and condition of contents of professional property and contents are property and contents are contents of the contents of	ing, ackages unknown), meta- ackages unknown), meta- the contract) agrees to co- sery over all or any porti- fithe Uniform Dornestic E a motor corner shipmed a the classification or tar	ed, consigned, and destined any to is usual place of deli on of said rouse to destinate itleight Bill of Lading set for the which governs the treasp it which governs the treasp	as ladicated below: very at said destinat on, and sa to each p th (1) in Uniform fa ortation of this ahip	which said carrier (the word carrier ton, if on its route, otherwise to de arty at any time interested in all or aight Classifications in effect on the ment, and the said terms and con-	peini Parti Parti Parti Parti Parti
FROM: SHIPPER ORES (ORIGIN)		Spray Plymoutit			
ULLAND DA. EMPRGENCY BRSTONSE PHONE NO 800- 427-9300	DESTINATION	Rymount	MG	Parizip	
LIVERING RRIES NO. + KIND OF PACKAGE, DESCRIPTION OF ARTICLE PACKAGES HM SPECIAL MARKS AND EXCEPTIONS		*WEIGHT	NUMBER CLASS	CHARGES (FOR CARRIER USE OF	
PAINT. III UNIZUBB PGII		14,000	57\$	(I ON VARIABLE DE C.)	
FLAMMABI Class III Empty Vats	A	5,000		S NOT	18
				10年	
					4 40 X 40
117 C.O.D. TQ:	C.O.D. Amts	•	C.O.D. FEE Prepaid Collect S		
		filions, if this shipment is to be • withbut regulars on the light the following statements light the this chipment without of lawful etarges,	TOTAL CHARGES 8		
poer's impelent in bear of stamp; not a part of her of lading g 1 by the interstate Commerce Commission, 2 to excitly (1911) by above named materials are preparity classified, described, p.1(1916), fivilized and labeled, and are			PREPAID unles Marked collect.	S Schoons on College	*****
Shipper, Per	Chu G	1, 8/3/0	gent, Per 1	M CANA	

RAIGH	T BILL	OF LADING - SH	IORT FORM - ORIGIN	AL - NOT N	EGOTIABLE	market and a second		SHIPPER'S NO.	
AE OF CA	RRIER	۱ ا			CARRIER'S NO.	DATE S 24	20	00!	5417
:IVED, subj	ect to the c	assifications and lavifully file	ed tarifs in effect on the date of issue	of this Bill of Ladir	[9	91.	~ 1		
retood thro	scribed bald lughout this on the route	NY, in apparent good droer, o contract as meaning any pe o to eald deslination. It is mu wyle to be partorned bess	ad tarifs in effect on the date of issue except as noted (contents and conditi- rson or corporation in possession of tuelly agreed as to each carrier of all the spiceble motor carrier classification erms and conditions of the seld bill of master and conditions of the seld bill of master and the sections.	he property under to or any of said propers and conditions of	he contract) agrees to carr irty over all or any portion the Uniform Domestic Stra	to its usual place of delivery to its usual place of delivery of seld route to destination, along the light of Lading set forth	al said destina and as to each o	tion, if on its route, of arry at any time interesting in the reight Cassifications	otherwise to delive erested in all or any s in effect on the d
of, if this is per hereby agree	a ratior a second the certifies the	ill-water shipment, or (2) in t it he is lemiller with all the t shipper and accepted for hi	he applicable motor carrier classificat erms and conditions of the said bill o imself and his assigns.	ion or teriff if this is fading, set forth in	a motor carrier shipment. the classification or tariff	which governs the transport	t on of this shi	oment, and the said	lerms and conditi:
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	equires that	een two parts by a carrier by the bill of lading their state	required to state specifically in writing the	e agreed or declased	Subject to Section 7 of con-	ditions, if this shipment is to be se Without recourse on the il sign the following statement:	TOTAL CHARGES	<u>s</u>)	nanaga da managa da m
		-	The agreed or declared value of the specifically stated by the shipper to be n	property is hereby at exceeding	The carder shall not make d payment of freig it and all oth	es Without recourse on the il sign the following statement lelivery of this shipment without er letyful charges.	Freight cliar	gas tre ch	eck box
oved by the Ir	nteralata Car	amp; not a part of bill of leding hmares Commission.	5 ,	ed and labeled and		New York of the state of the st	PREFIAID In	ect. if	harges ere Colli
s is 10 ceitify	ingt the abo	ove tramed materials are prope	rrly classified, described; packaged, mark	ene ibeledel bus na	our in by best cough 63 for f	Total ballion and the state of	Mich	In Department of the Peroli	24/19
				Shipper, Per	Joke K) (1)	gent, Per	0.1	

AIGHT BILL OF LADING - SHORT FORM - ORIGINAL - NOT N	IEGOTIABLE			SHIPPER'S NO.
OF CARRIER LANSDAY	CARRIER'S NO.	DATE		012784
ED, subject to the classifications and leavifully filed tariffs in effect on the date of issue of this Bills of Ladinerty described below. In apparent good order, except as noted (contents and condition of contents of good throughout this contract as measing any person or corporation in possession of the property under carrier on the route to said destination. It is mutually agreed as to each carrier of all or any of said property, that every service to be performed hereunder, shall be subject to all the terms and conditions of it his is a rail or a rail-water shipment, or (2) in the applicable motor carrier classification or tariff if this is hereby certifies that he is familiar routh all the terms and conditions at the said bill of lading, sat forth to by agreed to by the shipper and accepted for himself and his assigns.	ng, ckages unknown), marked, con the contract) agrees to carry to i city over all or any portion of si the Uniform Domestic Suralphi a motor carrier shipmant, the classification or tailff whice	signed, and destined as i its usual place of delivery ald route to destination, a Bill of Lading set forth (th governs the transporte	nd cated below at said destinat nd as to each p it in Uniform Fo tion of this ship	which said carrier (the word carrier beilten, if on its route, otherwise to deliver arty at any time interested in all or any reight classifications in effect on the dancert, and the said terms and conditions.
M: PER Spray Prostitett	TO: CONSIGNEE STREET	pasay fare		0
UPLAND 1405 EMERGENCY RESPONSE PHONE NO BROUTE	DESTINATION R	ymath Y	VEHICLE	P _{ZIP}
IER NO. + KIND OF PACKAGE, DESCRIPTION OF ARTICLE	s /	*WEIG!+T	NUMBER	CHARGES (FOR CARRIER USE ONLY
CKAGES HM SPECIAL MARKS AND EXCEPTIONS	(8)	UBJECT TO CORR.)	OR RATE	FOR CARRIER USE ONLY
K Combustible Liavins, n.o.s Flammable ClassIII VN 1993		11,100	70	
CONTRAINS STODORNO SOUTHING			4	
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	C.O.D. Amt &		Prepa Colle	
s Sh'pment moves between two ports by a certier by the fact is dependent on value, sh'ppers are the law requires that the bill of lading shall state re it is "corrier's or shipper's weight". The agreed or declared yelde of the property. The agreed or declared yelde of the property is hereby	Subject to Section 7 of condition delivered to the consignes w consignor, the consignor shall sign The carrier shall not make deliver	the following statement:	TOTAL CHARGES	\$
specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding specifically stated by the shipper to be not exceeding	payment of freight and all other last	with coalges.	Freight char PAEPAID un marked poll	leas If charges are Colla
be to certify that the above hamed materials are properly classified, described, packaged, marked and labeled, and Shipper, Per	ate in preper leading for transf	potetical eccording to the	was just a series of the series of	Cons of the Daparlment of Transpo tatic
anent post office address of shipper + MARIK WITH "X" TO DESIGNAT	NE HAZARDOUS MATERIA	AL AS DEFINED IN TI	LE 49 OF FE	OBRAL REGULATIONS.

EXHIBIT B

b

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 008-195

LUBEROS 8055C (REPLACES ALOX 2213C)

On-Hand Qty UOM

Extended

Item: 008-195

- LUBEROS 8055C (REPLACES ALOX 2213C)

1,345,8176 LB

3,337.6171

Report Totals:

Item/Locs Listed:

On-Hand Totals:

Quantity: 1,345.8176

Extended:

3,337.6171

2

Oversold Totals:

0.0000 Quantity :

Extended: 0.0000

Net Totals:

Quantity: 1,345.8176

Extended: 3,337.6171

Parameter Recap

Description:

Item Status :	[Ali]	Item Key : Begii
Item Type :	[Ali]	: End Key
Sub Type: Begin :	[First]	Location : Begin
End :	[Last]	: End Key
Product Key :	[All]	Class Key : Beg

[All] ABC Code COGS Account [AII] Control Account :

Commodity Key :

gin Key: 008-195 ву : 008-195

jin Key:

[Last] [First] egin Key: : End Key : [Last] Rpt Valuation Basis :

Period End Date Open Layers

Quantity by (W/V/D/A) : Include Accrued Ropts : 7/31/2011

D Yes

[First]

C

Extended

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 007-20165

KEROSENE - CLEAR

Item: 007-20165 - KEROSENE - CLEAR 950.9249 LB 656.3571

On-Hand Qty UOM

Report Totals:

Item/Locs Listed:

.

On-Hand Totals:

Quantity :

950.9249

Extended:

656.3571

Oversold Totals:

Quantity:

0.0000

Extended:

0.0000

Net Totals :

Quantity:

950.9249

Extended:

656.3571

Parameter Recap

Description:

Item Status : Item Type :	[All] [All]	Item Key : Begin Key: : End Key :	007-20165 007-20165
Sub Type: Begin :	[First]	Location : Begin Key:	[First]
End :	[Last]	: End Key :	[Last]
Product Key :	[AII]	Class Key : Begin Key:	[First]
Commodity Key :	[All]	: End Key :	[Last]
ABC Code :	[All]	Rpt Valuation Basis :	
	t 1		F
COGS Account :	[Ali]	Period End Date :	7/31/2011
Control Account :	[AII]	Open Layers :	Υ
	t	Quantity by (W/V/D/A) :	D
		Include Accrued Roots	Yes

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 015-712

CROSSROADS 1-6-3230 HEAT RESISTANT BLACK

On-Hand Qty UOM

Extended

d

Item: 015-712

CROSSROADS 1-6-3230 HEAT RESISTANT I

14,799.0000 LB

60,527.6948

Report Totals:

Item/Locs Listed:

On-Hand Totals:

Quantity :

14,799.0000

Extended:

60,527.6948

Oversold Totals:

Quantity:

0.0000

Extended:

0.0000

Net Totals:

Quantity:

14,799.0000

Extended:

60,527.6948

Parameter Recap

Description:

Item Status : Item Type :	[AII] [AII]
Sub Type: Begin :	[First]
End : Product Key : Commodity Key : ABC Code :	[Last] [All] [All] [All]
COGS Account : Control Account :	[All]

Item Key : Begin Key: 015-712 : End Key : 015-712 [First]

Location : Begin Key:

: End Key : Class Key : Begin Key: : End Key : Rpt Valuation Basis :

[Last] [First] [Last]

Period End Date : Open Layers Quantity by (W/V/D/A) : Include Accrued Rcpts : 7/31/2011 D

Yes

e

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 015-227

DUPONT 818P31854 GRAY ETCH PRIMER

On-Hand Qty UOM

Extended

Item: 015-227

- DUPONT 818P31854 GRAY ETCH PRIMER

773.0000 LB

874.5200

Report Totals:

Item/Locs Listed:

2

On-Hand Totals:

Quantity :

773.0000

Extended:

874.5200

Oversold Totals:

Quantity :

0.0000

Extended:

0.0000

Net Totals :

Quantity:

773.0000

Extended:

874.5200

Parameter Recap

Description:

Item Status : Item Type :	[All] [All]
Sub Type: Begin :	[First]
End : Product Key : Commodity Key : ABC Code :	[Last] [All] [All] [All]
COGS Account :	[AII] [AII]

: End Key :	015-227
Location : Begin Key:	[First]
: End Key : Class Key : Begin Key:	[Last] [First] {Last}
: End Key : Rpt Valuation Basis :	frasi)
: Period End Date :	7/31/2011

Open Layers :

Quantity by (W/V/D/A) :
Include Accrued Ropts :

f

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 015-10342

TTP-1757 GREEN ZINC CHROMATE PRIMER

On-Hand Qty UOM

Extended

Item: 015-10342

- TTP-1757 GREEN ZINC CHROMATE PRIMEF

924.3000 LB

4,918.2224

Report Totals:

Item/Locs Listed :

1

On-Hand Totals:

Quantity :

924.3000

Extended:

4,918.2224

Oversold Totals:

Quantity:

0.0000

Extended:

0.0000

Net Totals:

Quantity:

924.3000

Extended:

4,918.2224

Parameter Recap

Description:

Item Status :	[All]
Item Type :	[All]
Sub Type: Begin :	[First]
End : Product Key : Commodity Key : ABC Code :	[Last] [All] [All] [All]
COGS Account :	[AII]
Control Account :	[AII]

Item Key : Begin Key: : End Key : 015-10342 015-10342

Location : Begin Key:

: End Key : Class Key : Begin Key: : End Key : Rpt Valuation Basis : [Last] [First] [Last]

[First]

Period End Date :
Open Layers :
Quantity by (W/V/D/A) :

7/31/2011 Y D Yes

Quantity by (W/V/D/A) : Include Accrued Rcpts :

g

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 007-006

N-PROPYL BROMIDE (NPB) - HYPERSOLV ASC

On-Hand Qty UOM

Extended

Item: 007-006

- N-PROPYL BROMIDE (NPB) - HYPERSOLV F

5,966.0000 LB

12,825,5400

Report Totals:

Item/Locs Listed:

3

On-Hand Totals:

Quantity :

5,966.0000

Extended:

12,825.5400

Oversold Totals:

Quantity:

0.0000

Extended:

0.0000

Net Totals:

Quantity:

5,966.0000

Extended:

12,825.5400

Parameter Recap

Description:

Item Status : Item Type ;	[All] [All]	
Sub Type: Begin :	[First]	
End : Product Key : Commodity Key : ABC Code :	[Last] [All] [All] [All]	
COGS Account : Control Account :	[All] [All]	

Item Key : Begin Key: : End Key :	007 - 006 007 - 006
Location : Begin Key:	[First]
: End Key :	[Last]
Class Key : Begin Key:	[First]
: End Key :	[Last]
Rpt Valuation Basis :	
:	F
Period End Date :	7/31/2011
Open Layers :	Y
•	

Quantity by (W/V/D/A) :

Include Accrued Rcpts :

D

Yes

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 900-5407

BEL-RAY SUPER TAC R76320 CONCENTRATE

On-Hand Qty UOM

Extended

Item: 900-5407

BEL-RAY SUPER TAC R76320 CONCENTRA

320.0000 LB

0.0000

Report Totals:

Item/Locs Listed:

On-Hand Totals:

Quantity:

320.0000

Extended:

Oversold Totals:

Quantity:

0.0000

Extended:

0.0000

Net Totals:

Quantity:

320.0000

Extended:

Parameter Recap

Description:

Item Type :	[Ali]
Sub Type: Begin :	[First]
End : Product Key : Commodity Key : ABC Code :	[Last] [Ail] [Ail] [Ail]
COGS Account : Control Account :	[All] [All]

Item Key : Begin Key: 900-5407 : End Key : [First] Location : Begin Key: [Last] : End Key : Class Key : Begin Key: [First] : End Key : [Last] Rpt Valuation Basis : 7/31/2011 Period End Date

Open Layers Quantity by (W/V/D/A) : Include Accrued Ropts :

D Yes

900-5407

Valuation Report

Valuation as of: 7/31/2011

by: Item Key / Location Key

Item: 011-013 - CHEM-TOOL RED TAC 2927

Item: 011-013 - CHEM-TOOL RED TAC 2927 230.0000 LB 262.2000

On-Hand Qty UOM

Extended

Report Totals:

Item/Locs Listed: 2

On-Hand Totals:

Quantity : 230.0000

Extended: 262.2000

Oversold Totals:

Quantity: 0.0000 Extended: 0.0000

Extended :

Net Totals:

Quantity: 230.0000

Extended: 262.2000

Parameter Recap

Description:

 Item Status
 :
 [Ail]
 Item Key
 : Begin Key:
 011-013

 Item Type
 :
 [Ail]
 : End Key
 :
 011-013

Sub Type: Begin : [First] Location : Begin Key:

 End :
 [Last]
 : End Key :
 [Last]

 Product Key :
 [All]
 Class Key : Begin Key:
 [First]

 Commodity Key :
 [All]
 : End Key :
 [Last]

 ABC Code :
 [All]
 Rpt Valuation Basis :
 :

 COGS Account
 :
 [All]
 Period End Date
 :
 7/31/2011

 Control Account
 :
 [All]
 Open Layers
 :
 Y

Quantity by (W/V/D/A) : D
Include Accrued Rcpts : Yes

[First]